

**GEORGIA STATE BOARD OF ACCOUNTANCY**

**Board Meeting: April 20, 2005**

**Minutes Approved by Board of May 18, 2005**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, April 20, 2005, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

**The following Board members were present:**

Michael W. Skinner, Chairman, CPA  
E. J. Maddocks, Vice Chairman, CPA  
W. Carter Bates, III, Consumer Member  
C. Ben Hill, RPA  
J. Sam Johnson, CPA  
T. Farrell Nichols, CPA

**Others present:**

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Annie Ruth Parks, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Janet Wray, Board Attorney  
Jackie Turner, Investigative Unit  
Jeff Clements, Legal Section  
Kyle Floyd, Legal Section  
Richard Chambers, Georgia Association of Public Accountants (GAPA)  
Jerry Brigham, Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:34 a.m. and called the meeting to order.

Mr. Bates made a motion to approve the minutes of the February 23, 2005 meeting and the March 16, 2005 teleconference meeting. Mr. Maddocks seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Bates seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

**Applications:**

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Mr. Johnson seconded the motion. The motion carried unanimously.

**CPA Certificates:**

<b>Name</b>	<b>Licensing Method</b>	<b>License No.</b>
Kristina Lynn Brown	Examination	CPA024677
Daniel Budihardjo	Examination	CPA024678

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Sadonna Burkett	Examination	CPA024679
Erica Christine Changas	Examination	CPA024680
Angela Fain Connelly	Examination	CPA024681
Ashley Lyn Crane	Examination	CPA024682
Joshua L. Edelstein	Examination	CPA024683
Annalee Lynn Everett	Examination	CPA024684
Dena Joan Fairley	Examination	CPA024685
Lee Ellen Fields	Examination	CPA024686
Matthew B. Garvin	Examination	CPA024687
Erik Alan Gengler	Examination	CPA024688
Patricia M. Greenwood	Examination	CPA024689
Betty Michelle Hamilton	Examination	CPA024690
Arnd Hesse	Examination	CPA024691
Clent Jackson Hitchcock	Examination	CPA024692
Bradley Arnold Kadue	Examination	CPA024693
Jared Watson Kelso	Examination	CPA024694
Melissa Brown Kennedy	Examination	CPA024695
Jennifer Tsang Johnson	Examination	CPA024696
Seok Hyung Lee	Examination	CPA024697
Matthew J. Lux	Examination	CPA024698
Megan Serkedakis Makar	Examination	CPA024699
Shizuko Mori	Examination	CPA024700
Cristian Noe Nieto	Examination	CPA024701
Benjamin Gregory Nonnenmacher	Examination	CPA024702
Matthew Duncan Owens	Examination	CPA024703
James Michael Porter	Examination	CPA024704
Kristin Dahlroos Porter	Examination	CPA024705
Vikram Prasad	Examination	CPA024706
Richard Worth Rawls, Jr.	Examination	CPA024707
Brian Wayne Rickett	Examination	CPA024708
William Hunter Sapp, Jr.	Examination	CPA024709
Jana Slovakova	Examination	CPA024710
Sarah E. Talley	Examination	CPA024711
Melissa Marie Weber	Examination	CPA024712
Jin Wang	Examination	CPA024713
Melaku Girma Woldeselassie	Examination	CPA024714
Elizabeth Hestle Yother	Examination	CPA024715
Ronald Warren Alden	Reciprocity	CPA024716
August James Bellome	Reciprocity	CPA024717
David F. Brawley	Reciprocity	CPA024718
Jeffrey F. Budaj	Reciprocity	CPA024719
Shawn Patrick Carney	Reciprocity	CPA024720
John David Donaghy	Reciprocity	CPA024721
Bridget Ann Foster	Reciprocity	CPA024722
Carl Robert Geppert	Reciprocity	CPA024723

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Matthew John Frank	Reciprocity	CPA024724
Gary Ira Glassman	Reciprocity	CPA024725
Harvey R. Glick	Reciprocity	CPA024726
Farkhod S. Ikramov	Reciprocity	CPA024727
James Alexander Knight	Reciprocity	CPA024728
Janet Collins Korey	Reciprocity	CPA024729
Wendy R. Langlais	Reciprocity	CPA024730
Zachary M. Leder	Reciprocity	CPA024731
Michael G. Maxey	Reciprocity	CPA024732
Arlan Daniel Meyer	Reciprocity	CPA024733
Dennis William Meyer	Reciprocity	CPA024734
Michael Scott Miller	Reciprocity	CPA024735
Henry Wilkerson Page	Reciprocity	CPA024736
Jennifer Griffin Reiser	Reciprocity	CPA024737
Adam Troy Rimes	Reciprocity	CPA024738
Dongeon Ryu	Reciprocity	CPA024739
Denise Ann Sasse	Reciprocity	CPA024740
Michael Francis Slavik	Reciprocity	CPA024741
Hilary Hubbard Stimart	Reciprocity	CPA024742
Robert T. Tucker	Reciprocity	CPA024743
Shuen Tung	Reciprocity	CPA024744
Robert Carmichael Veazey	Reciprocity	CPA024745
Stephanie Desiree Visceglia	Reciprocity	CPA024746
James Wade Weeks	Reciprocity	CPA024747
Ying Xiao	Reciprocity	CPA024748
Joel Scott Yancey	Reciprocity	CPA024749
Henry G. Zigtema	Reciprocity	CPA024750
Judith Bernice Ball	Examination	CPA024751
Jane M. Betterley	Examination	CPA024752
Christopher J. Boling	Examination	CPA024753
James M. Delach	Examination	CPA024754
Joyce Hester Famble	Examination	CPA024755
Natalie Lorraine Ferguson	Examination	CPA024756
Kimberly Elaine Hammond	Examination	CPA024757
Anthony McConnen Knight	Examination	CPA024758
Katharine Aleda Sandelin	Examination	CPA024759
Jonathan Peter Simpson	Examination	CPA024760
Jinwen Tang	Examination	CPA024761
Rose M. Thompson	Examination	CPA024762
Wayne Arnold Tuck	Examination	CPA024763
Muhammad Ibn Abdullah	Reciprocity	CPA024764
Bruce B. Choi	Reciprocity	CPA024765
Everton Bernard Williams	Reciprocity	CPA024766

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**The following applicant appeared before the Board and provided additional information regarding her application and to appeal the Board's disapproval of her application:**

**Wendy R. Langlais:** After considering additional information provided, Mr. Maddocks made a motion to **approve** her application for licensure as being substantially equivalent to the requirements based on teaching experience at the intermediate and advanced level. Mr. Nichols seconded the motion. The motion carried unanimously.

**The Board reviewed the following written appeal for an extension on the Uniform CPA Examination:**

**Theodore O. White:** After considering the information provided, Mr. Johnson made a motion to **approve** his appeal for an extension of six months to take the remaining sections of the Uniform CPA Examination due to active military duty. Mr. Nichols seconded the motion. The motion carried unanimously.

**The Board reviewed the following reinstatement application:**

**Leon D. Murray, Jr.:** After considering the information provided, Mr. Maddocks made a motion to **disapprove** the application and request additional documentation. Mr. Johnson seconded the motion. The motion carried unanimously.

**Firms:**

**Vijay Bombaywala:** After review of information received, Mr. Bates made a motion to **approve** the application for firm licensure. Mr. Nichols seconded the motion. The motion carried unanimously.

**McClintock & Associates, PC:** After review of a request for waiver of the late application fee, Mr. Maddocks made a motion to **disapprove** the request. Mr. Bates seconded the motion. The motion carried unanimously.

**Farrer & Company, CPAs, PC:** The Board reviewed a letter regarding completion of a peer review by June 30, 2005.

**Correspondence, Requests, and Inquiries:**

**Kachi Ukpabi:** After reviewing a request for the status of his CPA license, #CPA018840, Mr. Bates made a motion to provide correspondence reflecting Board records for the licensure status of the CPA license as well as the firm license, #ACF004031. Mr. Nichols seconded the motion. The motion carried unanimously.

**Frank McLeod:** After reviewing information furnished by the applicant and AICPA regarding the Uniform CPA Examination, Mr. Johnson made a motion to affirm the decision of NASBA and CPAES Operations and not override the decision. Mr. Maddocks seconded the motion. The motion carried unanimously.

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**Rachel Rittman:** After reviewing information furnished by the applicant and CPA Examination Services regarding the Uniform CPA Examination, Mr. Nichols made a motion to **disapprove** her request for an extension at this time and to reapply for an extension when the conditional credits are due to expire. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Amber S. Thomas:** After reviewing a request to sit for the Uniform CPA Examination in May 2005, Mr. Nichols made a motion to **disapprove** the request and refer to Board Rule 20-3-.08(1). Mr. Hill seconded the motion. The motion carried unanimously.

**James H. Hayne:** After reviewing information submitted, Mr. Maddocks made a motion that Georgia licensure is required to perform the work as described and to refer to the Board Laws and Rules regarding temporary permits and licensure by reciprocity. Mr. Nichols seconded the motion. The motion carried unanimously.

**Investigative Report:**

**The Board heard reports from the Investigative Unit and Legal Section:**

Mr. Nichols made a motion to approve the following recommendations. Mr. Bates seconded the motion. The motion carried unanimously.

**ACCT01114:** Issue Consent Order for two (2) years probation.

**ACCT040007:** Close the case.

**ACCT050058:** Continue investigative actions.

The Board reviewed a request for the release of application and disciplinary information on a licensee. Mr. Johnson made a motion to **disapprove** the request. Mr. Maddocks seconded the motion. The motion carried unanimously.

**The Board heard a report from the Enforcement Committee:**

Mr. Skinner presented the following recommendations of the Enforcement Committee.

Mr. Maddocks made a motion to **approve** the Committee's recommendations. Mr. Nichols seconded the motion. The motion carried unanimously.

**ACCT040012** – Reopen investigation of case

**ACCT040043** – Close the case.

**ACCT050052** – Close the case.

**ACCT050084** – Close the case.

**ACCT050047** – Mr. Bates made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT050090** – Mr. Bates made a motion to close the case with a letter of concern. Mr. Nichols seconded the motion. The motion carried unanimously.

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The Board Attorney submitted a referral from the Fulton County Superior Court of a conviction case. Mr. Maddocks made a motion to open a case and proceed with voluntary surrender of license or revocation if surrender is refused. Mr. Hill seconded the motion. The motion carried unanimously.

**Fred Gonser:** The Board considered the initial decision and didn't vote to review it. Mr. Johnson made a motion to accept the judge's recommendation for revocation. Mr. Nichols seconded the motion. The motion carried unanimously.

**T. Dennis Connally:** The Board reviewed and evaluated the practice of the licensee at the end of the probationary period. Mr. Maddocks made a motion to **approve** termination of probation and change status of license to "Active". Mr. Johnson seconded the motion. The motion carried unanimously.

**The Board heard a report from the following staff members:**

The Board Attorney updated the Board and provided a written status report of cases and advice referred for action.

The Executive Director updated the Board on items of interest.

**Correspondence, Requests, Inquiries and Information Items:**

**Chris Wigington:** After reviewing information requested on Investment Advisory fees, the Board voted to refer him to Board Rule 20-12-.04 – Commissions.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

**NASBA:**

The Board reviewed a request for recommendations for the Nominating Committee, Director-at-Large, and Regional Directors. Mr. Maddocks made a motion to nominate Michael W. Skinner for Regional Director and Donnie Roland for Director-at-Large. Mr. Nichols seconded the motion. The motion carried unanimously.

The Board discussed other items of interest relating to NASBA.

**PCAOB:** The Board reviewed the Auditing Standard.

**AICPA:** The Board reviewed the CPA Examination Fees. The Board also reviewed a draft of "Proposed Interpretation 101-15 under Rule 101, *Independence*".

**Other Business:**

The Board reviewed the Board Cost Versus Revenue Analysis report for fiscal year 2003 and 2004.

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Mr. Maddocks made a motion to adopt a policy authorizing staff to review and administratively approve applications for temporary permits. Mr. Bates seconded the motion. The motion carried unanimously.

Mr. Bates made a motion to adopt a policy authorizing staff to review and administratively approve reinstatement applications that meet the requirements and have responded “No” to the conviction question. Mr. Nichols seconded the motion. The motion carried unanimously.

Mr. Bates made a motion to adopt a policy authorizing staff to review and administratively approve new firm applications that meet the requirements. Mr. Nichols seconded the motion. The motion carried unanimously.

There was no further business and the meeting was adjourned at 12:32 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

Michael W. Skinner

Chairman

Mollie L. Fleeman

Mollie L. Fleeman  
Division Director

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**Attachment**

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On April 20, 2005 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.



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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 20th day of April, 2005

Marie S. Urquhart  
Notary Public